

**SHARED LEAVE CALCULATIONS
DONATIONS AND REVERSIONS**

SAMPLE CASE

On April 1, 200x, Barbara, John, and Sonia of Agency _____ want to donate the following annual leave amounts to Jane:

Barbara:	20 hours with a monthly rate of \$1,500
John:	20 hours with a monthly rate of \$2,100
Sonia:	20 hours with a monthly rate of \$2,700
Jane:	Monthly rate of \$2,000

1. Calculate the amount of shared leave donated by each employee to Jane

DONORS:

Barbara (Donor)	$\frac{\$1,500}{174} (8.62) \times \$1.39^* = \text{Total Base Salary Rate } \underline{\$11.98}$
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\$ to Transfer $\$11.98 \times 20 \text{ hours} = \underline{\$239.60}$

John (Donor)	$\frac{\$2,100}{174} (12.07) \times \$1.39^* = \text{Total Base Salary Rate } \underline{\$16.78}$
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\$ to Transfer $\$16.78 \times 20 \text{ hours} = \underline{\$335.60}$

Sonia (Donor)	$\frac{\$2,700}{174} (15.52) \times \$1.39^* = \text{Total Base Salary Rate } \underline{\$21.57}$
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\$ to Transfer $\$21.57 \times 20 \text{ hours} = \underline{\$431.40}$

Total Shared Leave Dollars Contributed:

Barbara	\$ 239.60
John	335.60
Sonia	<u>431.40</u>
Total	\$ 1,006.60

*Per SAAM 25.40.10.J effective 10/1/2005:
Add additional **39%** for consideration of benefits

SHARED LEAVE CALCULATIONS FOR DONATIONS AND REVERSIONS

SAMPLE CASE - continued

- 2. Compute the Number of Shared Leave Credit Hours for Donee using donee's current total salary rate**

DONEE's current salary rate at time of donation:

Jane \$2,000 (11.49) x \$1.39 = Total Base Salary Rate \$15.97
(Donee) 174

Total dollars contributed	<u>\$1006.60</u>	
Divide by Donee TSR rate	\$ 15.97	= 63 Hours of Shared Leave for Donee (rounded from 63.03068)

Detail breakdown by donor:

Barbara 20 hours x $\frac{\$11.98}{\$15.97}$ (.75) = **15 Hours (15.004)**

John 20 hours x $\frac{\$16.78}{\$15.97}$ (1.05) = **21 Hours (21.014)**

Sonia 20 hours x $\frac{\$21.57}{\$15.97}$ (1.35) = **27 Hours (27.014)**

Total = 63 Hours

SHARED LEAVE CALCULATIONS FOR DONATIONS AND REVERSIONS

SAMPLE CASE - continued

3. Compute a reversion of Shared Leave Dollars and Hours

On April 30, 200x, Jane wanted to return 8 hours of unused shared leave to Barbara, John, and Sonia. Assume the salary rates for these employees have not changed, and their anniversary dates have not passed. Determine the value and the number of leave hours to be returned to the donors.

Total Annual Leave Hours donors gave were 60 (20 + 20 + 20). Do not use these hours to determine reversion calculations.

Data to be used in computing reversions:

1. Donee's **original** total salary rate at time of donation;
2. Actual shared leave dollar value or shared leave hours contributed by each donor as compared to the total dollars and shared leave hours provided; and
3. Donors' **current** total salary rates at time of conversion.

Calculate proration of Total Hours as converted to actual Shared Leave hours:

Barbara	15/63 = 23.81% of donated hours	(15 x \$15.97 = \$239.55)
John	21/63 = 33.33% of donated hours	(21 x \$15.97 = \$335.37)
Sonia	27/63 = 42.86% of donated hours	(27 x \$15.97 = \$431.19)

Calculation of proration of reverted dollars to return to donors:

Jane returns 8 hours @ \$15.97 = \$127.76

Barbara's agency: 15/63 (23.81%) x \$127.76 = **\$ 30.42**

John's agency: 21/63 (33.33%) x \$127.76 = **42.58**

Sonia's agency: 27/63 (42.86%) x \$127.76 = **54.76**

Total dollars returned to donors **\$ 127.76**

**SHARED LEAVE CALCULATIONS
FOR DONATIONS AND REVERSIONS**

SAMPLE CASE - continued

3. Compute a reversion of Shared Leave Dollars and Hours, continued

Calculate number of leave hours to return to donors

Divide the reversion dollar value by the donor's total salary rate.

Jane returns 8 hours @ \$15.97* = \$127.76**

Barbara \$30.42 / \$11.98 = 2.5 Hours returned annual leave (2.5392 rounded to 2.54)

John \$42.58 / \$16.78 = 2.5 Hours returned annual leave (2.5375 rounded to 2.54)

Sonia \$54.76 / \$21.57 = 2.5 Hours returned annual leave (2.55387 rounded to 2.54)

*Total salary rate of donee used at reversion is to be the same as that used in original donation.

**Focus on the dollar value that is being returned to the donor(s) agencies.

Once the dollars are retrieved, the number of annual leave hours actually posted back to a donor is dependent on that donor's current total salary rate at reversion date.

**SAMPLE SHARED LEAVE TRANSFER WORKSHEET
TO SHOW OPTIONAL METHOD TO TRANSFER SHARED LEAVE**

DONATING EMPLOYEE

Name_____

Agency or Organization_____

1. Base Salary Rate
(Hourly)

\$ 8.62

x

2. Current Fringe
Benefit Rate

\$ 1.39

=

3. Total Salary Rate

\$ 11.98

4. Total Salary Rate
(From #3)

\$ 11.98

x

5. Hours of Leave
Being Donated

20 hours

=

6. Value of Leave
Being Donated

\$ 239.60

RECEIVING EMPLOYEE

Name_____

Agency or Organization_____

7. Base Salary Rate
(Hourly)

\$ 11.49

x

8. Current Fringe
Benefit Rate

\$ 1.39

=

9. Total Salary Rate

\$ 15.97

10. Value of Leave
Being Donated
(From #6)

\$ 239.60

/

11. Total Salary Rate
(From #9)

\$ 15.97

=

12. Total Hours to
Be Credited to
Receiving Employee

15 hours (as rounded)

**SAMPLE SHARED LEAVE TRANSFER WORKSHEET
TO SHOW OPTIONAL TREATMENT TO REVERT SHARED LEAVE**

DONEE AGENCY'S COMPUTATION OF REVERSION VALUE

Name_____

Agency or Organization_____

1. Base Salary Rate (Hourly)		2. Current Fringe Benefit Rate		3. Total Salary Rate
\$ <u>11.49</u>	x	\$ <u>1.39</u>	=	\$ <u>15.97</u>

4. Total Salary Rate (From #3)		5. % Of Shared leave Dollars or Hours Being Reverted	6. Value of Leave Being Reverted
\$ <u>15.97</u>	x	<u>8 Unused hours x 23.81% (15/63)</u>	= \$ <u>127.76</u>

DONOR'S RECEIPT OF REVERSION

Name_____

Agency or Organization_____

7. Base Salary Rate (Hourly)		8. Current Fringe Benefit Rate		9. Total Salary Rate
\$ <u>8.62</u>	x	\$ <u>1.39</u>	=	\$ <u>11.98</u>

10. Value of Leave Being Reverted (From #6)		11. Total Salary Rate (From #9)		12. Total Hours to be Credited to the Donor Employee
\$ <u>127.76</u>	/	\$ <u>11.98</u>	=	<u>10.7 hours (As rounded)</u>

SHARED LEAVE TRANSFER WORKSHEET

DONATING EMPLOYEE

Name_____

Agency or Organization_____

1. Base Salary Rate
(Hourly)

\$_____ x

2. Current Fringe
Benefit Rate

\$ **1.39** =

3. Total Salary Rate

\$_____

4. Total Salary Rate
(From #3)

\$_____ x

5. Hours of Leave
Being Donated

_____ =

6. Value of Leave
Being Donated

\$_____

RECEIVING EMPLOYEE

Name_____

Agency or Organization_____

7. Base Salary Rate
(Hourly)

\$_____ x

8. Current Fringe
Benefit Rate

\$ **1.39** =

9. Total Salary Rate

\$_____

10. Value of Leave
Being Donated
(From #6)

\$_____ /

11. Total Salary Rate
(From #9)

\$_____ =

12. Total Hours to be
be Credited to
Receiving Employee

SHARED LEAVE REVERSION WORKSHEET

DONEE EMPLOYEE'S REVERSION

Name_____

Agency or Organization_____

1. Base Salary Rate (Hourly)	2. Current Fringe Benefit Rate	3. Total Salary Rate
\$_____	x \$ <u>1.39</u>	= \$_____

4. Total Salary Rate (From #3)	5. % of Shared Leave Dollars or Hours Being Reverted	6. Value of Leave Being Reverted
\$_____	x _____	= \$_____

DONOR'S RECEIPT OF REVERSION

Name_____

Agency or Organization_____

7. Base Salary Rate (Hourly)	8. Current Fringe Benefit Rate	9. Total Salary Rate
\$_____	x \$ <u>1.39</u>	= \$_____

10. Value of Leave Being Reverted (From #6)	11. Total Salary Rate (From #9)	12. Total Hours to be Credited to the Donor Employee
\$_____	/ \$_____	= _____